

Department of Finance		Fund: 0975a
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> California Public School Library Protection Fund		
<u>Legal Citation/Authority</u> Government Code section 13306(a), Administratively Continued in Existence		
<u>Fund Classification</u> <u>GAAP Basis</u> Fiduciary/Private-Purpose Trust Funds	<u>Fund Classification</u> <u>Legal Basis</u> Nongovernmental/Trust and Agency Funds-- Non-Federal	
<u>Purpose</u> The purpose of the fund is to improve and ensure that services and materials are maintained at an adequate level for public school library of grades, kindergarten through 12th grade. Five (5) percent, not to exceed \$50,000 is appropriated for administration fees to the Department of Education		
<u>Administering Agency/Organization Code</u> State Department of Education/ Org 6110		
<u>Major Revenue Source</u> Contribution in excess of tax liability, designated on tax return forms.		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code section 16346, absent language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.		
<u>Appropriation Authority</u> Section 18178 of the Education code requires any money deposited in the California Public School Library Protection Fund to be appropriated by the Budget Act each fiscal year for expenditure pursuant to this article.		
<u>State Appropriations Limit</u> Always Excluded -- Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is derived from a Trust and Agency Fund (Non-Federal).		
<u>Historical Comments</u> Chapter 1212, Statutes of 1993, created the California Public School Library Protection Fund within Education Code section 18178. The fund was set to repeal on January 1, 1999. Chapter 665, Statutes of 1998, extended the repeal date to January 1, 2004. On 12/08/04, this fund is administratively continued in existence pursuant to Government Code 13306 (a), to deposit money in accordance with Section 18182. This fund is abolished with Chapter 871, Statutes of 2004, section 2 (AB 825) effective January 1, 2006.		